

Form **F-66 (IA-2)**  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF Sheffield, IOWA

DUE: December 1, 2013

16203500800000  
Sheffield City Clerk  
PO Box 252  
Sheffield, IA 50475-0252

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	334,439		334,439	324,685
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	334,439		334,439	324,685
Delinquent property taxes	0		0	
TIF revenues	57		57	
Other city taxes	104,759	0	104,759	79,142
Licenses and permits	2,860	0	2,860	2,070
Use of money and property	4,561	130	4,691	26,500
Intergovernmental	225,605	80,171	305,776	164,390
Charges for fees and service	17,431	365,555	382,986	384,400
Special assessments	0	0	0	
Miscellaneous	79,600	0	79,600	140,450
Other financing sources	0	1,245,000	1,245,000	123,004
Total revenues and other sources	769,312	1,690,856	2,460,168	1,244,641
Expenditures and Other Financing Uses				
Public safety	152,398	0	152,398	184,122
Public works	166,488	0	166,488	217,490
Health and social services	0	0	0	
Culture and recreation	145,768	0	145,768	159,029
Community and economic development	119,316	0	119,316	100,000
General government	127,372	0	127,372	60,475
Debt service	31,845	0	31,845	112,104
Capital projects	0	0	0	
Total governmental activities expenditures	743,187	0	743,187	833,220
Business type activities	0	1,574,245	1,574,245	199,527
Total ALL expenditures	743,187	1,574,245	2,317,432	1,032,747
Other financing uses, including transfers out	0	0	0	112,104
Total ALL expenditures/And other financing uses	743,187	1,574,245	2,317,432	1,144,851
Excess revenues and other sources over (Under) Expenditures/And other financing uses	26,125	116,611	142,736	99,790
Beginning fund balance July 1, 2012	509,435	23,671	533,106	673,451
Ending fund balance June 30, 2013	535,560	140,282	675,842	773,241
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 1,339,871	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 2,529,519	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Gina Despenas		641	892-4718	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Sheffield			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	260,768	73,297		374			334,439			334,439	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	260,768	73,297		374	0	0	334,439		T01	334,439	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	260,768	73,297		374	0	0	334,439			334,439	6
7	TIF revenues				57				57	T01	57	7
Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		104,759					104,759		T09	104,759	14
15	TOTAL OTHER CITY TAXES	0	104,759	0	0	0	0	104,759	0		104,759	15
16	Section B - LICENSES AND PERMITS	2,860						2,860		T29	2,860	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,358	143					1,501	130	U20	1,631	18
19	Rents and royalties	3,060						3,060		U40	3,060	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,418	143	0	0	0	0	4,561	130		4,691	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		112,993					112,993		C46	112,993	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development		60,657					60,657	80,171	C89	140,828	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	173,650	0	0	0	0	173,650	80,171		253,821	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	27,940						27,940			27,940	63
64	Library service	365						365		D89	365	64
65	Township contributions	23,650						23,650		D89	23,650	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	51,955	0	0	0	0	0	51,955	0		51,955	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	51,955	173,650	0	0	0	0	225,605	80,171		305,776	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	93,990	A91	93,990	73
74	Sewer							0	259,587	A8Ø	259,587	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	11,978	A80	11,978	87
88	Other:											88
89	Nursing home		1,830					1,830		A89	1,830	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	6,950						6,950		A03	6,950	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	8,651						8,651		A61	8,651	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	15,601	1,830	0	0	0	0	17,431	365,555		382,986	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	53,286						53,286		U99	53,286	108
109	Deposits and sales/fuel tax refunds		1,975					1,975		U99	1,975	109
110	Sale of property and merchandise	710	683					1,393		U11	1,393	110
111	Fines	3,105						3,105		U30	3,105	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Miscellaneous	18,762	1,079					19,841			19,841	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	75,863	3,737	0	0	0	0	79,600	0		79,600	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	411,465	357,416	57	374	0	0	769,312	445,856		1,215,168	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	1,245,000	NR	1,245,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0			0	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	0	0	0	0	0	0	1,245,000		1,245,000	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	411,465	357,416	57	374	0	0	769,312	1,690,856		2,460,168	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	95,195	394,960	92	-12,772		31,960	509,435	23,671		533,106	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	506,660	752,376	149	-12,398	0	31,960	1,278,747	1,714,527		2,993,274	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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145												145
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153												153
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156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	100,593	36,942					137,535		E62	137,535	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	14,540	323					14,863		E24	14,863	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	115,133	37,265	0	0	0	0	152,398			152,398	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,652	120,836					166,488		E44	166,488	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	45,652	120,836	0	0	0	0	166,488			166,488	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
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120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	71,997	6,138					78,135		E52	78,135	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	11,751						11,751		E61	11,751	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	26,163	779					26,942		E61	26,942	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	28,940						28,940		E03	28,940	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	138,851	6,917	0	0	0	0	145,768			145,768	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		38,173					38,173		E89	38,173	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		81,143					81,143		E50	81,143	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	119,316	0	0	0	0	119,316			119,316	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	11,137	1,309					12,446		E23	12,446	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	100						100		E25	100	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	34,645						34,645		E31	34,645	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	24,421						24,421		E89	24,421	171
172	Other general government — Current operation	55,366	394					55,760		E89	55,760	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	125,669	1,703	0	0	0	0	127,372			127,372	176
177	<b>Section G — DEBT SERVICE</b>		17,845		14,000			31,845			31,845	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	17,845	0	14,000	0	0	31,845			31,845	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	425,305	303,882	0	14,000	0	0	743,187			743,187	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Sheffield			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								93,112	E91	93,112	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								107,571	E80	107,571	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Sheffield					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,344,962		1,344,962	242
243	Enterprise Capital Projects								28,600		28,600	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,574,245		1,574,245	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	425,305	303,882	0	14,000	0	0	743,187	1,574,245		2,317,432	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	0		0	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	425,305	303,882	0	14,000	0	0	743,187	1,574,245		2,317,432	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						31,960	31,960			31,960	263
264	<b>Restricted</b>		448,494	149				448,643			448,643	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	81,355			-26,398			54,957			54,957	267
268	<b>Total Governmental</b>	81,355	448,494	149	-26,398	0	31,960	535,560			535,560	268
269	<b>Proprietary</b>								140,282		140,282	269
270	<b>Total ending fund balance June 30, 2013</b>	81,355	448,494	149	-26,398	0	31,960	535,560	140,282		675,842	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	506,660	752,376	149	-12,398	0	31,960	1,278,747	1,714,527		2,993,274	271
272												272

Part III	<b>INTERGOVERNMENTAL EXPENDITURES</b> <b>CITY OF Sheffield</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05 \$ 0</td></tr><tr><td>Health.....</td><td>M32 0</td></tr><tr><td>Highways.....</td><td>M44 0</td></tr><tr><td>Transit subsidies.....</td><td>M94 0</td></tr><tr><td>Libraries.....</td><td>M52 0</td></tr><tr><td>Police protection.....</td><td>M62 0</td></tr><tr><td>Sewerage.....</td><td>M80 0</td></tr><tr><td>Sanitation.....</td><td>M81 0</td></tr><tr><td>All other.....</td><td>M89 \$ 0</td></tr></table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 0	Highways.....	M44 0	Transit subsidies.....	M94 0	Libraries.....	M52 0	Police protection.....	M62 0	Sewerage.....	M80 0	Sanitation.....	M81 0	All other.....	M89 \$ 0	<table><tr><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44 \$ 0</td></tr><tr><td>All other.....</td><td>L89 \$ 0</td></tr></table>					Purpose	Amount paid to State	Highways.....	L44 \$ 0	All other.....	L89 \$ 0
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$ 0																																		
Health.....	M32 0																																		
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All other.....	M89 \$ 0																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$ 0																																		
All other.....	L89 \$ 0																																		
Part IV	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
Amount - Omit cents																																			
Total salaries and wages paid..... 200 \$ 270,231																																			
Part V	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																		
<b>A. Long-term debt</b>																																			
Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)																											
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																												
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$																											
2. Sewer utility	19U 1,282,000	29U	39U 1,282,000	49U	49U	49U	49U	I89 38,460																											
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																											
4. Gas utility	19U	29U	39U	49U	49U	49U		I93																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94																											
6. Industrial Revenue	19T	24T	34T		44T	44T		I89																											
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89																											
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89																											
9. Fire Truck	64,000		14,000	50,000				2,464																											
Bank Notes	19U	29U	39U	49U	49U	49U	49U	I89																											
10.	76,775		31,904	44,871				2,855																											
GO Bond-	19U	29U	39U	49U	49U	49U	49U	I89																											
11. Refunding		1,245,000		1,245,000																															
12.	19U	29U	39U	49U	49U	49U	49U	I89																											
13.	19U	29U	39U	49U	49U	49U	49U	I89																											
14.	19U	29U	39U	49U	49U	49U	49U	I89																											
Total long-term debt	1,422,775	1,245,000	1,327,904	1,339,871	0	0	0	43,779																											
<b>B. Short-term debt</b>																																			
Amount - Omit cents																																			
Outstanding as of JULY 1, 2012					61V \$																														
Outstanding as of JUNE 30, 2013					64V \$																														
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>																																			
Amount - Omit cents																																			
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																			
Actual valuation -- January 1, 2011																																			
					\$	50,590,374	x .05 = \$	2,529,519																											
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013</b>																																			
Type of asset	Amount - Omit cents																																		
	Bond and interest funds (a)	Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)																													
<b>Cash and investments -</b> Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31		W61																															
	\$		\$		675,842	675,842																													
REMARKS V98																																			